

Rutherford County Trustee's Office
PO Box 1316
Murfreesboro, TN 37133-1316



For additional information please contact:

Rutherford County Trustee's Office
Teb Batey

Historic Courthouse, Suite 102
Murfreesboro, TN 37130

Phone: (615) 898-7705



State of Tennessee and
Rutherford County

Property Tax Freeze Information

What is a tax freeze and how does it work?



A program adopted by Rutherford County in which qualified home-owners age 65 and older can “freeze” the tax due on their property at the amount for the year they qualify.

“If” your property is sold or you no longer qualify for the tax freeze, the property is taxed at the current value and current rate.

If an improvement is made to the property (remodeled/upgraded) on which the tax is frozen, the frozen amount will increase with the added value.



The maximum land area that can be frozen is five (5) acres.

The income limit will be recalculated each year. Reapplication *must* be made each year to remain in the program.

Tax Freeze only applies to your primary residence.



Eligibility Requirements:

- ✓ Must be 65 or older on or before December 31, 2009
- ✓ Income Limit for applicant, spouse *and* all others on deed is \$36,080 for 2008

Required Documents:

- ✓ 2008 Federal Income Tax Return
- ✓ W-2's and 1099's from all sources of income
The same forms used to prepare your tax return. Pensions, Retirement Income, Veterans Benefits, Dividends, etc.
- ✓ 2008 Social Security Benefit Statement
- ✓ Medicare Card *or* Drivers License *or* a Certified Birth Certificate
- ✓ Voter registration card *or* current utility bill
- ✓ Trust (*if applicable*)
- ✓ Title or Bill of Sale for Mobile Home
Only applies if your primary residence is a mobile home.
- ✓ Death Certificate for Deceased Spouse

Once you have these documents call and schedule an appointment.

**Questions? Please Call
(615) 898-7705**



Schedule Your Appointment:

Contact the Rutherford County Trustee's Office to schedule an appointment and discuss all of the documents required.
Phone: (615) 898-7705
Office Hours: Monday–Friday 8:00–4:30

When do I apply?

Application must be made before April 5th, 2010 to qualify for the 2009 property tax freeze. However, you are encouraged to apply early.



Where do I apply?

Rutherford County Trustee's Office located in the Historic Courthouse in the center of the Murfreesboro Square, Room 102.



Frequently Asked Questions:

Will there be a lien on my property?

No, there is not a lien created as a result of the tax freeze.

Do I have to pay taxes?

Yes, you are still responsible for paying the property taxes due.

Can I freeze multiple properties?

No, only your primary residence is eligible for the tax freeze.

